Payroll Accounting Adjustment (PACC)

&
Rejected Accounting Corrections (PMAC)

&
Accounting Changes for Employees in LWOP Status

February 1, 2005

Agenda

- Payroll Accounting Changes
  - PACC vs. PMAC
  - Processing the changes
  - Mass Changes
  - Proxy the Window
- Identifying Documents for Changes
- Default & Rejected JVP's
- JVP Document Numbering Scheme
- LWOP PACC Entries
- Questions & Answers

Payroll Accounting Adjustment (PACC)

Purpose: To adjust existing accounting line in the HR/Payroll system to a one or more new accounting line(s) and update the Financial system
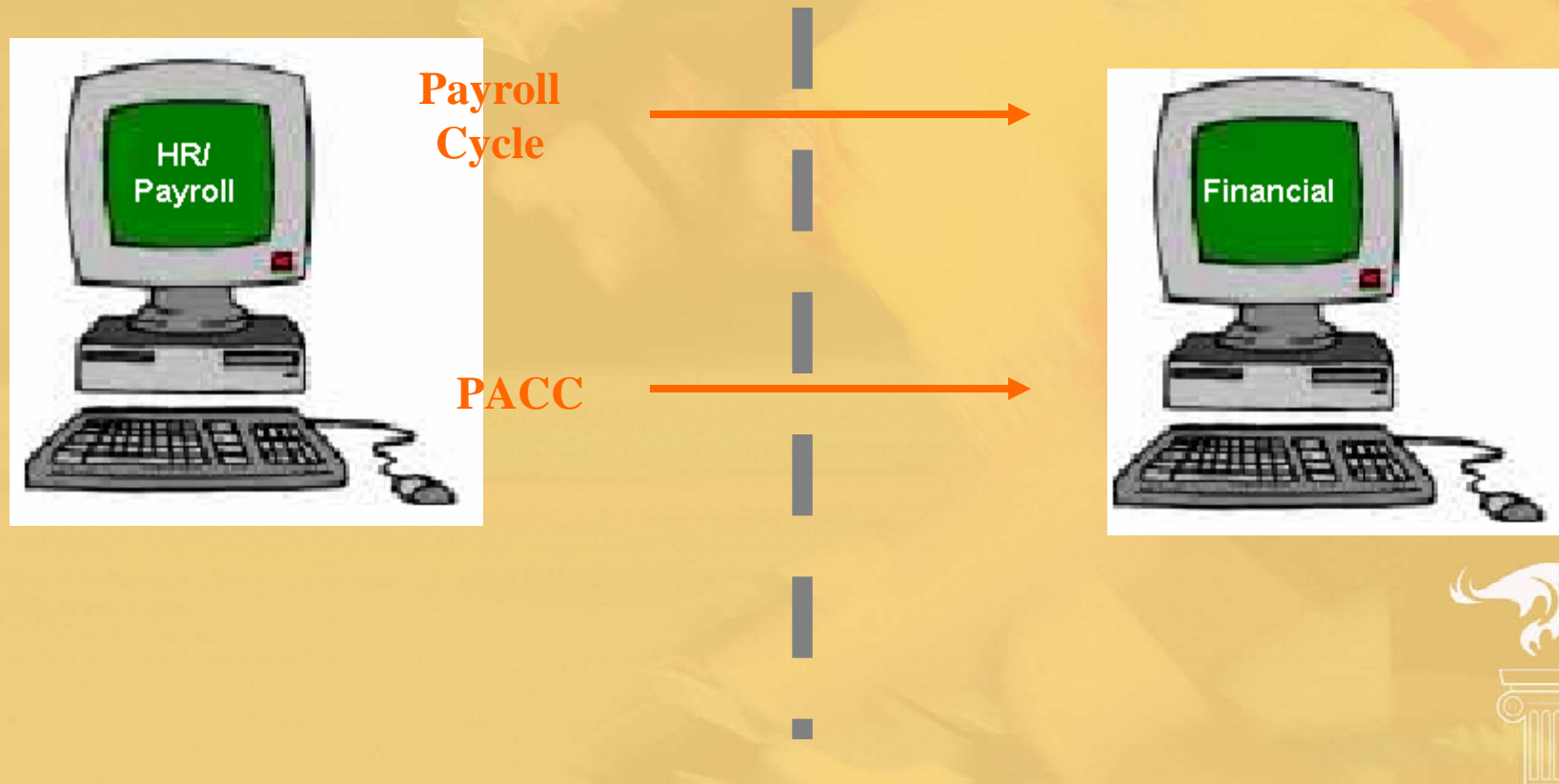
PACC vs. PMAC

- **PACC is to change labor accounting charges AFTER they have posted to the Financial system.**

- **Also creates the downstream charges for Fringes and the JC, FX, and PX docs.**

- PMAC is to correct <u>rejecting</u> documents that have non cash errors that came from pay cycle.

- These are the errors right after paycycle.

- PMAC does not include Cash errors of documents that stay on Financial SUSF.

Payroll Accounting Adjustments PACC

- **1-to-Many Accounting Line Change (up to 10 lines)**
- **Agencies can enter accounting corrections on PACC and proxy to OA-Accounting for approval**

Payroll Accounting Adjustment (PACC)

- – **Reverses existing HR accounting**
- + **Posts new HR accounting**
- – **Reverses existing Financial accounting**
- + **Posts new Financial accounting**

Payroll General Ledger Document Numbering

JVP AGY PRLXXXIYYYY

AGY: Agency code from Accounting Line

XXX: Gross-to-Net Run Number

I: Iteration Counter that increments by 1 with each document change--original document is always "0"

YYYY: Alpha-numeric sequence that remains the same with each document change

JVP 300 PRL1250BCDF

Document Numbering- (PACC)

Original Document:

JVP 300 **PRL**1250BCDF ⟶ JVP 300 **PRL**1250BCDF **(Accepted)**

PACC :

JVP 300 **PRR**125**1**BCDF (Reversal) ⟶ JVP 300 **PRR**125**1**BCDF (Reversal)

JVP 300 **PRL**125**2**BCDF (New) ⟶ JVP 300 **PRL**125**2**BCDF (New)

PACC Screen

One Accounting Line

Many Accounting Lines

Who Processes PACC?

- Agencies enter PACC corrections and should proxy to OA-Accounting for approval

- Agency can enter mass changes (explained in a future slide) and proxy to OA-Accounting for approval

To Process a PACC Adjustment:

√ Must be a JVP PR<u>L</u> document.

√ Must be a <u>labor</u> expense accounting line.

√ Must be <u>accepted</u> in Financial system.

√ Must be the latest iteration of the document number accepted in HR/Payroll.

√ Must adhere to the Cut-Off Schedule for SAMII HR Accounting Adjustments

(See the Bulletins/Customer Service section of the SAMII HR/Payroll webpage.)

Mass Changes

- **Allows one screen entry to change accounting on multiple documents**

- **Selects <u>ALL</u> documents in a single Gross-to-Net Run and Fiscal Month/Fiscal Year that <u>exactly</u> matches Old Accounting Distribution**

- **PACC changes for <u>individual</u> documents take precedence over Mass Changes, if done on the same day.**

- **Mass changes MUST be by %.**

- **Submitted for approval to OA-Accounting by proxy**

Mass Changes

JVP 300 PRL1250DC2F

JVP 300 PRL1252K2NB

JVP 300 PRL12510TVM

JVP 300 PRL1250DFWT

PACC Mass Change

PACC (Individual) Document

To Enter a PACC Record:

Step 1: Enter the 6-digit Gross-To-Net Run Number (e.g., 000629).

To Enter a PACC Record:

Step 2: Select Document ID or Mass Change radio button.

Step 3: Enter the Document Agency and Document Number if correction is for single document. If Mass Change, leave blank.

To Enter a PACC Record:

Step 4: Enter the Fiscal Month and Fiscal Year that the document you want to change <u>was created</u> in HR/Payroll.

Step 5: Enter the "Old" Accounting Distribution from HR/Payroll.

To Enter a PACC Record:

Step 6: Enter the Budget Fiscal Year if the correction is for a Continuing Appropriation which began in a prior fiscal year. If not, leave blank.

Step 7: Enter the New Accounting Distribution line(s).

To Enter a PACC Record:

Step 8: Select the Percentage or Dollar Amt radio button. Percentage must be selected if it is a mass change.

Step 9: Enter Dollar Amt or Percentage Amt for each line. The total percentage must equal 1. If Dollar Amt is selected, the total of the New Accounting Distribution lines must equal the Old Accounting Distribution Dollar Amt.

Percentage/Dollar Amt

- Percentages contains 4 decimals.

1.0 or 1.0000 equals 100%

0.5000 or .5 or .5000 equals 50%

- Dollar Amounts contain 2 decimals.

100.00 equals $100.00

0.50 or .50 equals 50 cents

To Proxy a PACC Request:

Step 1: Complete the PACC screen with the old and new accounting distribution. Leave window open.

Step 2: Select File: Send Message from the Menu Bar. HR Security must have your email address on file for you to proxy.

To Proxy a PACC Request:

Step 3: Click the UserID radio button. Type in OK500 and click ADD.

Step 4: Complete the Subject field.

Step 5: Complete the Message field, including a contact name and phone number.

Step 6: Select the Attachments button.

To Proxy a PACC Request:
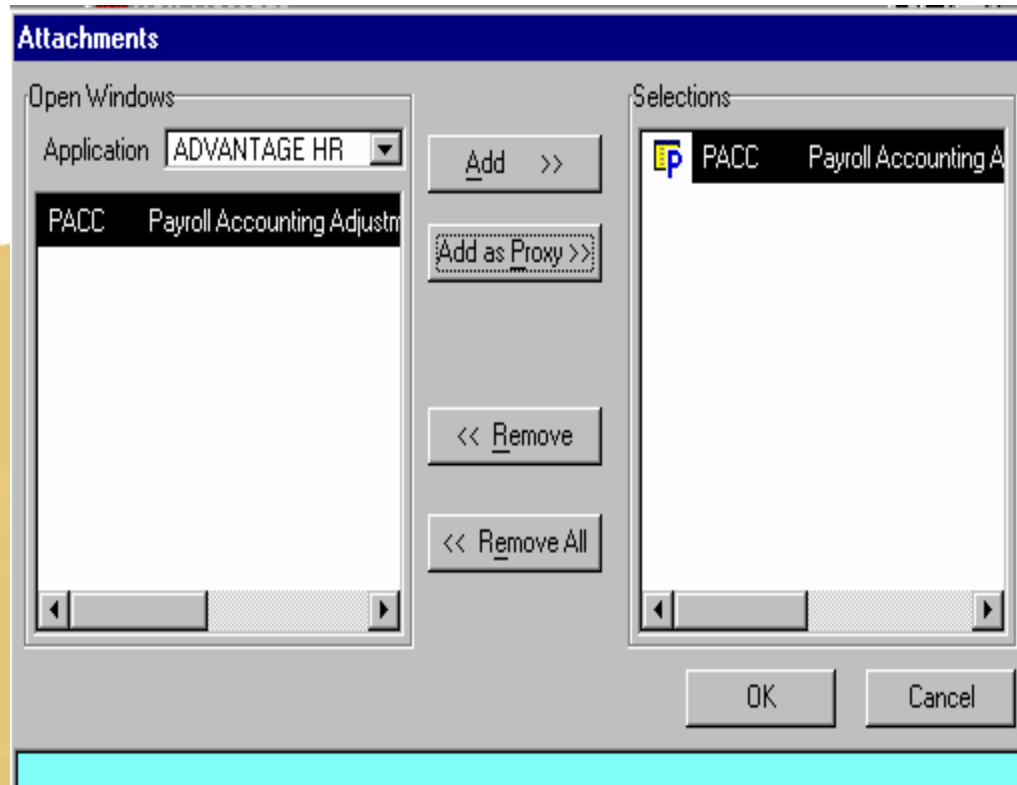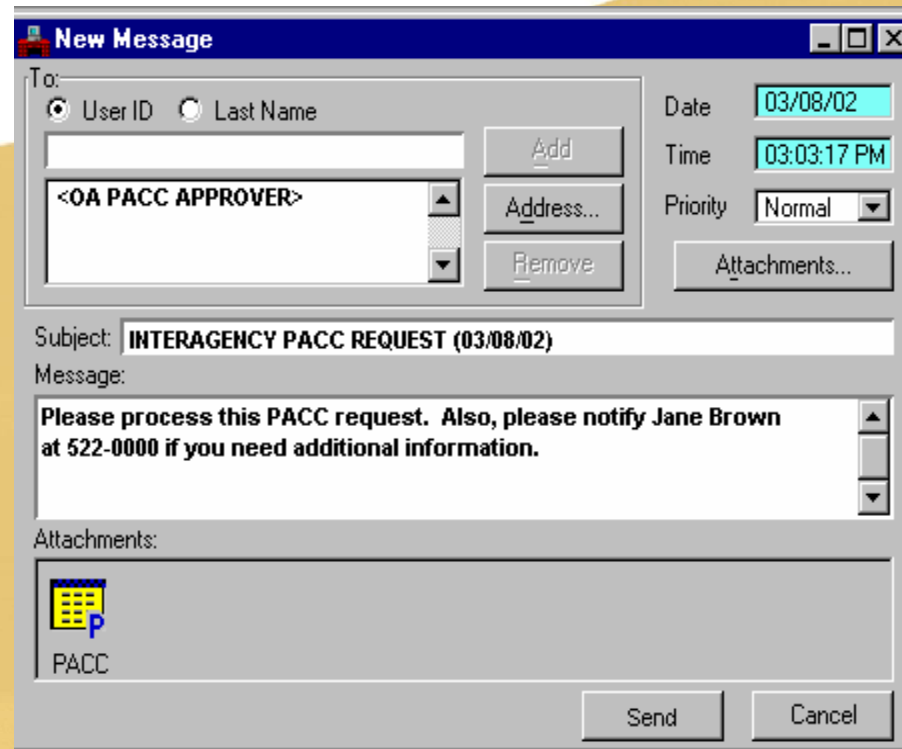
Step 7: Select Add as Proxy. Note the Proxy table icon in the Selections Window.

Note: If the Add button is selected, receiver will not be able to update HR/Payroll system with PACC information. You must use the Add as Proxy.

Step 8: Select the OK button.

To Proxy a PACC Request:

Step 9:   Select the Send button.

Step 10: OA-Accounting approves the PACC request.

PACC Entries

- Information on the "old" or "new" accounting lines on a PACC entry, must have valid accounting to pass the internal edits in the HR/Payroll System.

- Old Accounting must be <u>completely</u> valid and active as HR last recorded it. (this includes all jobs/projects/reporting cat/ activity/function)

- New Accounting must be valid for the edits in HR to allow the continuation of the process to move the document to Financial.

Identifying Documents for PACC Changes

- Agency should use HR/Payroll Data Warehouse for identifying needed accounting adjustments for PACC

- Agencies should review reports on MOBIUS for rejected transactions
  - OFN133R1 (Payroll Cash Errors) for Financial SUSF errors
  - OFN134R1 (Payroll Non-Cash Errors) for PMAC errors

Default and Rejected JVPs

PMAC

Default Accounting Corrections

- JVP PRL documents default when Accounting attributes are not assigned at the employee/position level **(e.g. Invalid labor distribution profile--LDPR).**

- HR assigns it to a statewide default accounting. **Fund 0101/Agency 300/Org 3065/Appr 0154/Object 2005**

- These defaults reject to PMAC.

- Agency is responsible for updating employee/position accounting information on LDPR before next paycycle.

Rejected Accounting Corrections

- JVP PRL documents reject when accounting is not valid in SAMII Financial.

- This occurs from Pay Cycle or from PACC changes.

- Transaction is sent to Payroll Mass Change (PMAC) table for correction.

Rejected Accounting

- Communication is necessary between OA-Accounting and the Agency for the corrected accounting distribution.
  - **Agencies should review reports on MOBIUS for rejected transactions**
  - **OFN133R1 (Payroll Cash Errors) for Financial SUSF errors**
  - **OFN134R1 (Payroll Non-Cash Errors) for PMAC errors**
- RSMo requires the appropriations to be charged before the checks can be released.

Rejected Accounting Corrections

- Document recycles on PMAC until it is corrected.

- Iteration counter increments by 1 each time the document is <u>changed</u> in PMAC process.

- Agency is responsible for <u>immediately</u> updating Financial system with valid accounting codes to prevent continued rejects.

Document Numbering- PMAC

Original Document:

JVP 300 **PRL**1250GYV2

→ Original Document:

JVP 300 **PRL**1250GYV2 **(Rejects)**

PMAC :

line is changed to different acctg

JVP 300 **PRL**1250GYV2 (Reversal)

JVP 300 **PRL**1251GYV2 (New)

→ JVP 300 **PRL**1251GYV2 **(Rejects)**

PMAC:

Line is changed to different acctg again

JVP 300 **PRL**1251GYV2 (Reversal)

JVP 300 **PRL**1252GYV2 (New)

→ JVP 300 **PRL**12522GYV2 **(Accepts)**

Remember!!

♦ Agencies are responsible for maintaining valid accounting information in the Financial System (job/project/rept cat/activity/function, etc.).

♦ Agencies are responsible for maintaining valid and correct employee/position accounting information in HR/Payroll System (LDPR).

♦ Agencies should review MOBIUS reports, and Financial SUSF for rejected JVP PRL transactions.

♦ Agencies communication with OA-Accounting to provide corrections to rejected transactions.

MOBIUS REPORTS

Using MOBIUS Reports to obtain Rejected Document Information

```
REPORT NO:   OFN133                          STATE OF MISSOURI                          PAGE NO:       1
DATE OF REPORT: 02/09/2002                   OFFICE OF ADMINISTRATION
TIME OF REPORT: 02:55                        PAYROLL CASH ERROR(S) AS OF 02/09/2002

   FUND: 0104 VOCATIONAL REHABILITATION

   AGENCY  BAL    BATCH      DOCUMENT            ERROR
           ACCT   AGC NUMBER TYP AGC NUMBER      CODE   DESCRIPTION                         DEBIT            CREDIT
   ------  ----   --- ------ --- --- ----------- -----  ------------------------------ ------------------ ------------------
   300     1111              JVP 300 PRL138001CC MA49E  CASH FUND BALANCE EXCEEDED                 .00             858.97
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL13801STP  MA49E  CASH FUND BALANCE EXCEEDED                 .00             985.40
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL138015QT  MA49E  CASH FUND BALANCE EXCEEDED                 .00             245.90
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL138019X7  MA49E  CASH FUND BALANCE EXCEEDED                 .00              79.36
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL1380227B  MA49E  CASH FUND BALANCE EXCEEDED                 .00             263.96
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL1380314C  MA49E  CASH FUND BALANCE EXCEEDED                 .00             939.86
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED
                            JVP 300 PRL13802BRT  MA49E  CASH FUND BALANCE EXCEEDED                 .00             516.46
                                                 MA540  CMGT CASH PROJ BAL EXCEEDED

   BAL ACCT 1111 TOTAL WITHIN AGENCY 300:                                                        .00           3,889.91
   BAL ACCT 1111 NET WITHIN AGENCY 300:                                                                        3,889.91

   AGENCY 300 TOTAL WITHIN FUND 0104:                                                            .00           3,889.91
   AGENCY 300 NET WITHIN FUND 0104:                                                                            3,889.91

FUND 0104 TOTALS:
   BAL ACCT 1111 TOTAL:                                                                         .00           3,889.91
   BAL ACCT 1111 NET                                                                                          3,889.91
                                                                                   ------------------ ------------------

   FUND 0104 TOTAL                                                                               .00           3,889.91
   FUND 0104 NET                                                                                              3,889.91
```

Payroll Cash Error Report (OFN133R1) displays all cash errors on JVP PRL documents rejected on Financial Suspense (SUSF). Only rejected lines are on this report---not the full document.

Using MOBIUS Reports to obtain Rejected Document Information

```
REPORT NO:   OFN134                              STATE OF MISSOURI                                   PAGE NO:      4
DATE OF REPORT: 03/13/2002                        OFFICE OF ADMINISTRATION
TIME OF REPORT: 01:11                        PAYROLL NON-CASH ERROR(S) AS OF 03/13/2002


 AGENCY: 300  OFFICE ADMINISTRATION-OPER

                                BAL RPT                                                 REPORTING
 BFY FUND APPROP    ORGN SUB ACTV FUNC OBJT SUB ACCT CAT  JOB/PROJ    APPROP ERRORS    ALLOT ERRORS     EXPB ERRORS    CATG ERRORS     JOB ERRORS     PROJ ERRORS     OTHER ERRORS
 --- ---- ---------   ---- --- ---- ---- ---- --- ---- --- --------   --------------   --------------   --------------   --------------   --------------   --------------   --------------
 BATCH    DOCUMENT           ERROR DESCRIPTION
 02  0101 0154       3065                2005
           JVP 605 PRL14501BFM A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 605 PRL14501CF4 A205E EB OBLG AMT > BUD AMT             93.23                             93.23
           JVP 605 PRL14501KMH A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 605 PRL145026KL A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 650 PRL14501C0T A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 780 PRL14500B93 A205E EB OBLG AMT > BUD AMT            442.70                            442.70
           JVP 780 PRL14500C02 A205E EB OBLG AMT > BUD AMT            864.80                            864.80
           JVP 780 PRL14500KHK A205E EB OBLG AMT > BUD AMT            962.45                            962.45
           JVP 780 PRL14500RPG A205E EB OBLG AMT > BUD AMT            928.48                            928.48
           JVP 780 PRL14500TKV A205E EB OBLG AMT > BUD AMT            500.86                            500.86
           JVP 780 PRL145003SV A205E EB OBLG AMT > BUD AMT            350.90                            350.90
           JVP 780 PRL14501FZX A205E EB OBLG AMT > BUD AMT            673.71                            673.71
           JVP 780 PRL14501PJH A205E EB OBLG AMT > BUD AMT            946.46                            946.46
           JVP 780 PRL1450161C A205E EB OBLG AMT > BUD AMT            444.33                            444.33
           JVP 780 PRL145019V6 A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 780 PRL145022JW A205E EB OBLG AMT > BUD AMT            322.44                            322.44
           JVP 812 PRL145023XM A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 886 PRL14500MCJ A205E EB OBLG AMT > BUD AMT          1,490.90                          1,490.90
           JVP 886 PRL14501Q3D A205E EB OBLG AMT > BUD AMT            893.78                            893.78
           JVP 886 PRL145023WR A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 931 PRL14500RST A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 931 PRL14500114 A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 931 PRL145006B2 A205E EB OBLG AMT > BUD AMT              .00                               .00
           JVP 931 PRL14501SWP A205E EB OBLG AMT > BUD AMT            824.03                            824.03
           JVP 931 PRL145017D3 A2120 NEG EXP BUD EXPENDED AMOUNT      78.34-                             78.34-
           JVP 931 PRL145025H2 A205E EB OBLG AMT > BUD AMT              .00                               .00
                                                                                                   --------------
                                                                                                     9,661.73


 02  0701 9179       3060      T603 TFHM 2025
           JVP 812 PRF145R3D10 C800E INV INPUT/INFERRED FUNCTION     372.44-                            372.44-                                                              372.44-
                                                                                                   --------------
                                                                                                       372.44-


 02  0701 9179       3060      T872 TFSN 2025
           JVP 812 PRF145R3D10 C800E INV INPUT/INFERRED FUNCTION     320.62-                            320.62-                                                              320.62-
                                                                                                   --------------
                                                                                                       320.62-
```

Payroll Non-Cash Error Report (OFN134R1) displays all non-cash errors on JVP PRL documents rejected on Financial Suspense (SUSF) or HR PMAC.

Using MOBIUS Reports to obtain Rejected Document Information

```
REPORT ID:  OHB585                    STATE OF MISSOURI                      PAGE:        1
PROGRAM ID: OHB585                  OFFICE OF ADMINISTRATION                  RUN DATE: 02/04/02
                                                                             RUN TIME: 14:21:02

                                    PACC FEDERAL AID ERROR REPORT


RUN       JVP DOC ID       FM/FY FUND AGY  ORG/SUB  APPR UNIT  ACTV FUNC OBJ/SUB JOB/PROJ REPT ERROR REASON
------    --------------   ----- ---- ----  -------  ---------  ---- ---- ------- -------- ---- ------------------------------
000114    010 PRL11400001  04 02 0101 300   2050     0154                 2005                  PROCESS DT > FED AID LIQU DT 02
000122    010 PRL12200001  04 02 0105 500   3100     4970                 2005                  AAD9  PROCESS DT > FED AID LIQU DT
000150                     04 02 0101 300   2050     0154                 2005                  NO DOCS FOUND FOR MASS CHG
```

PACC Federal Aid Error Report (OHB585) lists PACC entries that were not processed due to federal aid edits in the HR/Payroll system.

Agencies can request access to this report.

Note: The error on the report is only the 1st line of the document. There may be other errors on other lines.

If changes are made to federal aid items on Financial, let a nightly cycle complete before submitting the PACC change.

Accounting Changes For Employees In LWOP Status

Accounting Changes For Employees In LWOP Status

Employees in a Leave Without Pay Status may or may not be entitled to dollar based fringe benefits.

Dollar based fringe benefits include:

• **Employer's share of Health Care**

•**Employer's share of Deferred Compensation**

Accounting Changes For Employees In LWOP Status

Dollar based fringe benefits are not tied to wages or Employee Status of 3 (LWOP). The employee will continue to receive the benefit until the fringe is expired.

Employer Health Care Fringe

•If an employee is on leave due to worker's compensation, the health care benefit should **NOT** expired.

•If an employee is on Family Medical Leave, the health care benefit should **NOT** expired for the **First 12 weeks** of leave.

•For any other type of leave without pay, the dollar based fringes MUST be expired.

Accounting Changes For Employees In LWOP Status

DEFERRED COMP INCENTIVE

- As long as the employee is making at least a $12.50 deduction from each pay period toward their deferred compensation plan, they may continue to receive the employer's incentive.

- If the employee does not have a contribution to their deferred compensation plan, the fringe MUST be expired for that pay period.

Accounting Changes For Employees In LWOP Status

Labor Distribution

To determine the Labor Distribution find the Position Number, Agency, and Org from the ESMT

Go to PSMT and enter

Agency, Org, and Position Number

Find Distribution Profile on Organization Information Tab

Go to LDPR and enter

Agency and Distribution Profile

This provides the Accounting Distribution to be used for the JVP PRL document in the Financial System

Accounting Changes For Employees In LWOP Status

What happens when the employee does not have a Position Number
but does have active dollar based fringes?

Accounting Changes For Employees In LWOP Status

When an employee does **not** have a Position Number on ESMT, the system needs a Default Accounting Distribution to create the JVP PRL document as well as all downstream transactions.

This is referred to as the OA Default Accounting Distribution.

Fund	0101
Agency	300
Organization	3065
Appropriation	0154

Accounting Changes For Employees In LWOP Status

The Accounting Distribution for Fringes follow the Labor Distribution.

On the FBTR (Fringe Benefit Transfer) table there are accounting overrides for all fringes by Fund, Agency, and in some cases Approp Unit for each Fringe Object code.

Accounting Changes For Employees In LWOP Status

Fringe Object Codes

2025 Mo State Employees Retirement System (MOSERS)

2027 Mo Consolidated Health Care Plan (MCHCP)

2029 Deferred Compensation Incentive Plan Match

2030 Hwy Employee & Patrol Retirement System

2035 Teachers & School Employees Retirement System

2040 Employer's Share of OASDI/Medicare

2045 Other Benefits

Accounting Changes For Employees In LWOP Status

What happens to the Fringes when the Labor charges to OA Default?

The override distribution follows the accounting information by object that is associated with Fund 0101 and Agency 300.

Accounting Changes For Employees In LWOP Status

Because Fringes follow Labor, your employee's fringes are being reported under Agency 300.

This is why PACC changes are necessary.

The spreadsheet you receive each month provides all the necessary information to create the PACC **EXCEPT** for the NEW ACCOUNTING DISTRIBUTION.

Questions ??